

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY**

UNITED STATES OF AMERICA,

Petitioner

v.

Charles Novins,

Respondent.

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Civil Action No.

DECLARATION

MIRIAM POPOWITZ declares:

1. I am a duly commissioned revenue officer employed in the Small Business/Self-Employed Division Central Compliance Area of the Internal Revenue Service at 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728.
2. In my capacity as a revenue officer I am conducting an investigation into the tax liability CHARLES NOVINS for the calendar year ending: December 31, 2009.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on May 7, 2012, an administrative summons, Internal Revenue Service Form 6638, to Charles Novins, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.
4. In accordance with Section 7603 of Title 26, U.S.C., on May 9, 2012, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the respondent, Charles Novins, by leaving a copy at last and usual place of

EXHIBIT B

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE: [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

EXHIBIT

abode with Anne Cafasso, as evidenced in the certificate of service on the reverse side of the summons.

5 On May 9, 2012, I served the notice required by Section 7609(a) of Title 26, U.S.C., on Charles Novins, by leaving a copy at last and usual place of abode with Anne Cafasso, as evidenced in the certificate of service of notice on the reverse side of the summons.

6. On June 13, 2012, the respondent Charles Novins, appeared but refused to comply with the requests described in the summons. A last chance letter was sent for a final appearance on July 24, 2012. Respondent did not appear. The respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to properly investigate the federal tax liability of CHARLES NOVINS for the calendar year ending December 31, 2009.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 6th day of August, 2012.


Miriam Popowitz, REVENUE OFFICER